6.1   Purpose. This chapter provides guidance on the process used to request revisions to program and organization codes used for budget and accounting purposes in the Federal Financial System (FFS).

6.2   Policy.   The issuance, maintenance, and revision of codes used in FFS to identify organization, program class, program expenditure, job number, and object class are controlled in order to ensure consistency in use and purpose.

6.3   Guidance. The "Financial Management Handbook" contains all current codes and includes procedures for requesting and using job codes. The handbook is available from the Division of Budget, MS 4616, 1849 C Street, N.W., Washington, DC 20240.

6.4   Types of Codes.

    A.   Fund Codes reflect the major programs of the Bureau as provided by the various appropriation, receipt, reimbursement, and other statutory authorities.

    B.   Job Codes are used to capture project-specific costs in construction, irrigation and power systems, fire programs, and for certain education programs for which the BIA receives reimbursement from the Department of Education.

    C.   Program Codes are subsets of fund codes which identify the programs and activities described in the budget justifications.

    D.   Object Class Codes describe the nature of the obligation, *i.e.* personnel services, travel, supplies, or equipment. These codes are controlled at the Department level.

    E.   Organization Codes are established for each Indian Tribe and for each office, agency, school, and division. Codes may be established, but are not required, for branches and sections.

6.5   Responsibilities.

    A.   Chief, Division of Accounting Management, is responsible for the review, establishment, and table maintenance of all job codes.

    B.   Chief, Division of Budget, is responsible for maintenance of accurate fund codes; has concurrent responsibility with others identified below for approval of changes to program codes and organization codes; and is responsible for communicating changes in codes to all Indian Affairs organizations.

    C.   Allottees are responsible for reviewing proposed changes to program codes and job codes and consulting with the Chief, Division of Budget, or the Chief, Division of Accounting Management, as appropriate, on such changes.

    D.   Director, Office of Tribal Services, is responsible for reviewing and approving proposed changes to tribal codes.

E. **Directors** are responsible for reviewing proposed changes to codes for their organizational elements and consulting with the Chief, Division of Budget, on such changes.

6.6 Requests for Code Changes.

A. **Program or Organization Code Requests** are to be submitted in writing to the Chief, Division of Budget, through the appropriate allottee or director. The requests should fully explain the reasons for the requested change and identify any existing codes that would be affected by the change.

B. **Object Class or Job Code Requests** to submitted in writing to the Chief, Division of Accounting Management. Requests for job codes should be routed through the appropriate allottee.